

intestate laws of this State, from any person who may die seized or possessed of the same while a resident of this State, whether the person or persons dying seized thereof be domiciled within or out of the State, or if the decedent was not a resident of this State at the time of his death, such property or any part thereof within this State, or any interest therein, or income therefrom, which shall be transferred by deed, grant, sale or gift made in contemplation of the death of the grantor, bargainor, donor or assignor, or intended to take effect in possession or enjoyment after such death, to any person or persons, or to bodies corporate or politic, in trust or otherwise, or by reason whereof any person or body corporate or politic shall become beneficially entitled, in possession or expectancy, to any property or the income thereof, shall be and hereby is made subject to a tax for the benefit of the State as follows, that is to say: Where the whole amount of said legacy or distributive share of personal property shall exceed in value two thousand dollars the tax shall be:

Applicable to personal property only.

Maximum legacy taxed.  
Legacies between \$2,000 and \$3,000 value.

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister of the person who died possessed of such property aforesaid, or where the person to whom such property shall be devised or bequeathed stood in the relation of child to the person who died possessed of such property aforesaid, at the rate of seventy-five cents for each and every hundred dollars of the clear value of such interest in such property; and this clause shall apply to all cases where the taxes have not been paid by the executor, or administrator, or other representative of the deceased person. The clerk of the superior court shall determine whether any person to whom property is so devised or bequeathed stands in the relation of child to the decedent.

Legatees, lineal issue, etc.

Legatee in relation to child.  
Rate 75 cents on each \$100.

Clerk superior court to determine.

Second. Where the person or persons entitled to any beneficial interest in such property shall be the descendant of a brother or sister of the person who died possessed as aforesaid, at the rate of one dollar and fifty cents for each and every hundred dollars of the clear value of such interest.

Rate \$1.50, when.

Third. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother, or a descendant of the brother or sister of the father or mother of the person who died possessed, as aforesaid, at the rate of three dollars for each and every hundred dollars of the clear value of such interest.

Rate \$3.00, when.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who dies possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Rate \$4.00, when.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral con-

Rate \$5.00, when.